

**BETH HAMEDRASH D'NITRA**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2025**

Sugarwhite Meyer HS Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

**BETH HAMEDRASH D'NITRA**

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FOR THE YEAR ENDED 5 APRIL 2025**

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**BETH HAMEDRASH D'NITRA**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 5 APRIL 2025**

<b>TRUSTEES</b>	Mr A Frankl Mr M Fischer Mr S Weinstock Mr J Schischa
<b>PRINCIPAL ADDRESS</b>	9B Lampard Grove London N16 6XA
<b>REGISTERED CHARITY NUMBER</b>	1058820
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS
<b>BANKERS</b>	Santander UK plc Bootle Merseyside L30 4GB

**BETH HAMEDRASH D'NITRA**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5 APRIL 2025**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**REFERENCE AND ADMINISTRATIVE INFORMATION**

The information is shown on page 1 of the financial statements and forms part of this report.

**OBJECTIVES AND ACTIVITIES**

**Objectives for public benefit**

The charity operates a place of worship for members of the Orthodox Jewish Faith and promotes Orthodox Jewish educational and religious activities.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

**ACHIEVEMENTS AND PERFORMANCE**

**Review of activities**

The trustee are pleased with results of the year. Although income increased by 80% there was still a deficit for the year of £8,257 (2024: £21,933 deficit).

**FINANCIAL REVIEW**

**Reserves policy**

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserves at the year end were in deficit of £7,555 (2024 - £702 surplus).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Constitution**

The charity was established by Declaration of Trust dated 24 September 1996.

**Organisational structure**

The day-to-day affairs of the company are administered by the trustees. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

**Risk management**

The trustees have reviewed the major risks to which the charity is exposed and confirm that they have established systems to mitigate them.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**BETH HAMEDRASH D'NITRA**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5 APRIL 2025**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 16 December 2025 and signed on its behalf by:

Mr M Fischer - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BETH HAMEDRASH D'NITRA

## Independent examiner's report to the trustees of Beth Hamedrash D'Nitra

I report to the charity trustees on my examination of the accounts of Beth Hamedrash D'Nitra (the Trust) for the year ended 5 April 2025.

### Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

E Meyer FCA BSc

Sugarwhite Meyer HS Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

16 December 2025

**BETH HAMEDRASH D'NITRA**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		39,214	21,799
Investment income	2	40	31
<b>Total</b>		39,254	21,830
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Synagogue expenditure	3	42,731	39,243
Charitable activities		4,780	4,580
<b>Total</b>		47,511	43,823
 <b>NET INCOME/(EXPENDITURE)</b>		 (8,257)	 (21,993)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		702	22,695
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 (7,555)	 702

The notes form part of these financial statements

**BETH HAMEDRASH D'NITRA**

**BALANCE SHEET  
5 APRIL 2025**

	<b>Notes</b>	<b>2025 Total funds £</b>	<b>2024 Total funds £</b>
<b>FIXED ASSETS</b>			
Tangible assets	8	2,180	2,565
<b>CURRENT ASSETS</b>			
Cash at bank		6,024	6,617
<b>CREDITORS</b>			
Amounts falling due within one year	9	(15,759)	(8,480)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(9,735)</u>	<u>(1,863)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(7,555)</u>	<u>702</u>
<b>NET ASSETS</b>		<u><u>(7,555)</u></u>	<u><u>702</u></u>
<b>FUNDS</b>			
Unrestricted funds		<u>(7,555)</u>	<u>702</u>
<b>TOTAL FUNDS</b>		<u><u>(7,555)</u></u>	<u><u>702</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 December 2025 and were signed on its behalf by:

Mr M Fischer - Trustee

# BETH HAMEDRASH D'NITRA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Income**

Donations are accounted for when received. All other income is recognised on a receivable basis.

#### **Expenditure**

Expenditure is recognised in the year in which it is incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Going concern**

The financial statements have been prepared in accordance with the accounting principles appropriate to a going concern notwithstanding the deficiency in net assets at the balance sheet date. The trustees consider this to be appropriate having regard to the continued provision of financial support by the charity's creditors.

### 2. INVESTMENT INCOME

	<b>2025</b>	<b>2024</b>
	£	£
Deposit account interest	40	31
	<u>40</u>	<u>31</u>

**BETH HAMEDRASH D'NITRA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 4) £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Synagogue expenditure	42,731	-	-	42,731
Charitable activities	-	4,000	780	4,780
	42,731	4,000	780	47,511
	42,731	4,000	780	47,511

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2025 £	2024 £
Religious functions	16,955	12,592
Synagogue upkeep	25,391	26,198
Depreciation	385	453
	42,731	39,243
	42,731	39,243

**5. GRANTS PAYABLE**

	2025 £	2024 £
Charitable activities	4,000	4,100
	4,000	4,100

The total grants paid to institutions during the year was as follows:

	2025 £	2024 £
Advancement of religion	-	600
	-	600

The total grants paid to individuals during the year was as follows:

	2025 £	2024 £
Relief of poverty	4,000	3,500
	4,000	3,500

**6. SUPPORT COSTS**

	Governance costs £
Charitable activities	780
	780

**BETH HAMEDRASH D'NITRA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

**6. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

**Governance costs**

	<b>2025 Charitable activities £</b>	<b>2024 Total activities £</b>
Independent examiner's fee	390	-
Independent examiner's other fees	390	-
Accountants' fees	-	480
	780	480
	780	480

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

**8. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>
<b>COST</b>	
At 6 April 2024 and 5 April 2025	8,002
<b>DEPRECIATION</b>	
At 6 April 2024	5,437
Charge for year	385
	5,822
At 5 April 2025	5,822
<b>NET BOOK VALUE</b>	
At 5 April 2025	2,180
	2,180
At 5 April 2024	2,565
	2,565

**BETH HAMEDRASH D'NITRA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other creditors	15,759	8,480

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2025.